P.4

Sectt. II-27—50,006—23-11-42.

Revenue **(194) Department.**

Ms. **SERIES.**

G.O. No. 2427

Dated 8th December 1944.

[Despatch Abstract.]

Rates and Taxes - Property tax - (South Kanara) - Collector's Bungalow and compound - Revision - Tax due during the quinquennium 1940 - 44 - Payment to Mangalore Municipality - Sanctioned.

ASST. SECRETARY TO GOVERNMENT
3144 C
23 NOV 1944
REVENUE

9 a

9 B

REVENUE DEPARTMENT.

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Subject.

RATES AND TAXES - Property tax - Collector's Bungalow and compound - Revision - Amount due from the quinquennium 1939-44 - Payment of - Mangalore Municipality - Sanction - Recommended.

Ref. E. No.3789/44-1.

Station: Chepauk, Madras, Dated 22nd November 1944.

From

G. Venkateswaran, Esq., I.C.S.,
Secretary, Board of Revenue.

A.F.W. Dixon, Esq., C.I.E., I.C.S., Commissioner of Land Revenue.

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Read the following:-

I.

Letter from Sri Rao Sahib P. Ramadoss, B.A., Collector of South Kanara, Ref.No.7640/44-E2, dated 2nd November 1944.

Ref.- Mangalore Municipal Commissioner's letter Ref.A.1-2856/43 dated 7th September 1944.

The Mangalore Municipality has sent a statement (copy enclosed) showing the property tax collected on the Collector's Bungalow during the period 1939-40, 40-41, 41-42 and the tax actually due for the said period according to the revised rates fixed for the period from 1939 to 1944. It is seen from this statement that a sum of Rs.566-15-4 is still due to the Municipality, as tax. The claim is barred by limitation of time and according to Article 55 of the M.F.C., Volume I, the payment requires sanction of the Government. The delay in claiming this amount on the part of the Municipality is explained by the Commissioner of the Municipality in his letter A1-2856-43 dated 7th September 1944, a copy of which is enclosed. As the delay was unavoidable, I request that sanction of Government for the payment of the amount to the Municipality may kindly be obtained and communicated to me at an early date.

p 27-28 M.F.C Vol I
AK Rule 19
p 2-29

REFERENCE:-

Submitted to the Government and recommended.

for Secretary.

To

The Secretary to Government, Revenue Department (with a copy of the Municipal Commissioner's letter and statement to be returned).

T.D.R.22-11-.

AS(LR)

~~E. H~~

~~Assignment~~ - Land -
~~Encroachment~~

(South Arcot) - Tiruvallur

taluk - Vellanjur Village

S. No. 212 - Mottayan -

Petition - Transferred.

B. No. 1731/38

plcf. Endt from the Govt Revdeptt
No. 1568 F /38-1 dt 24.2.38 - Q

L.Dis. No. B. 1731/38 dated 17.3.38.

Transferred to the Collector of South Arcot for disposal.

17.3.38

17.3.38

To the Collector of South Arcot with a petition ~~and enclosures.~~ bp 1-2 CF

Copy to the petitioner.

MRRs Mottayan
S/o Narayanan
Vellanjur village

Copy of letter dated 7th Sept.44 No.A1-2856-43 from the Commissioner of Mangalore Municipality to the Collector of South Kanara.

TAX - Property - Collector's Bungalow and Compound - Revision balance amount due for the quinquennium 1939-44 - payment of - particulars - furnished.

Ref:- Your reference No.F2-7640-44, dated the 16th Aug. 1944

The questions raised in your letter quoted above are answered below:

Under rule 8 of schedule IV of the Madras Dt. Municipalities Act the property tax assessment books shall be completely revised once in every five years. As per this rule the assessment on Government properties also had to be revised along with the revision of assessments on private properties with effect from 1st April 1939. The revision of assessments on Govt. properties was finalised only in 1942-43. When the revision was under correspondence with the Executive Engineer and the Collector the property taxes that became due for the years 1939-40, 40-41 and 1941-42 were collected on the basis of the assessments as on 31st March 1939 subject to future adjustments on the basis of the figures to be arrived at in the revision which was under correspondence.

As soon as the revision was over the assessments were revised with effect from 42-43 and the tax already paid for 1939-40 to 41-42 are being adjusted on the basis of revised figures. The excess tax paid by Government has been refunded in some cases and in the remaining cases the concerned departments has been addressed for acceptance of the

P.T.O.

2

statements of refunds.

In the present case Government have to pay to the Municipality -- additional tax on account of the revision of tax on Collector's Bungalow and compound.

Collector's kind attention is solicited to the correspondence noted below:-

1) Executive Engineer, WestCoast Division, letter No.3811 M/17269LA dated the 12th August, 1943 addressed to theCollector.

2) This office letter A1/2856-43, dated the 27th February, 1943.

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pl cf. From the Bd of Rev Ref E. No 3789/44-1 Rev. Dept
dt 22.11.44.

3144 c/44.

Pl. issue docket
Pl. return

G.O Ms No 2427 Dated 8 - 12 - 44.

Sanction is accorded under article 55 of the Madras Financial Code vol I for the payment of Rs 566 - 15 - 4 (Rupees Five hundred and sixty six annas fifteen and pies four only) to the Mangalore Municipality, being the property tax on the Collector's bungalow, South Kanara due to the Municipality according to the revised rates fixed for the period from 1939 to 1944.

2 The expenditure should be debited to "25 Gl. Admn - DC Admn and His

W. Other Estts – A. Tk Estts – 1 ordinary areas – 5 Contingencies – authorized – rates and Taxes.

QR
27/11/44.
27.11.44

NOTE:- The draft order above is for approval. It may be sent to Finance for acceptance before issue.

QR
27/11/44.
27.11.44

Finance (Exp B)

The draft order may be accepted and the case returned to Rev. (For a precedent please see G.O. at (E))

2.12.44
2.12.44

4.12.44.

6.12.44

Rev

Issue
7.12.44

9.12.44

To the Bd of Rev with 3H at p4 ante.
A.G. Shiva Fin
without Fin
9.12.44.

Fin No 31444 a/44-1
28.11.44.

RECEIVED
29 NOV 1944
30.11.44
FINANCE DEPARTMENT

33-38 Exp B

Fin No 31985/B/44-1

3300 C 6.12.
DEC 1944

Revenue Department.

Subject.

BUDGET - 1944-1945 - General Establishments - Expenditure incurred on account of property tax on the Collector's bungalow - Mangalore Proper debiting - Sanction - Requested.

Station: Madras. Ref.No.C.1651/45.1. Dated 19-3-1945.

From

G.Venkateswara Ayyar Esq., I.C.S.,
Secretary, Board of Revenue, Madras.

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S.Ranganathan Esq., O.B.E.,I.C.S., Commissioner of Land Revenue.

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Read the following:-

From Rao Sahib Sri P.Ramadoss, B.A., Collector of South Kanara, L.Dis.No.2374/45, dated 27-2-1945.

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Budget - 1944-45 - "25.General Administration - General Establishments - Collectors and Magistrates - Authorised - Contingencies - Rates and Taxes.

Reference: Board's Ref.L.Dis.E.3789/44, dated 16-12-1944.

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In para 2 of G.O.No.2427, Revenue Department, dated 8-12-1944 the Government directed that the expenditure for payment of Rs.566-15-4 to the Mangalore Municipality, being the property tax on the Collector's bungalow, should be debited to "25.General Administration - District Administration - and Miscellaneous - ".Other Establishments - A.Taluk Establishments - I Ordinary area - Contingencies - Authorised - Rates and Taxes". But as the expenditure relates to the Collector's bungalow compound, it is debitable to "25.General Administration - E.Dt.Administration - Collectors and Magistrates - Rates and Taxes". The Board has already made provision in its Proceedings No:8896-44, dated 15-1-45 to meet the expenditure under the above heading. I, therefore, request that the Board may be pleased to move the Government to accord sanction to debit the expenditure to the proper head of accounts i.e., "E.District Administration - Collectors and Magistrates - Rates and Taxes"

REFERENCE.

Submitted to Government.

2. In the circumstances reported by the Collector, the Board requests that the expenditure sanctioned in G.O.Ms.No. 2427, Revenue, dated 8-12-1944 may be ordered to be debited to "25.General Administration - E.District Administration - Collectors and Magistrates - Rates and Taxes".

N. Subramania 9.3.45
for Secretary.

To

The Secretary to Government,
Revenue Department.

ksr.19.3.

Received 1 MAY 1935 SETTLEMENT 193

Registered 193

8 MAY 193
10 MAY 1935

Abstract.

Special Funds - Irrigation Cess Fund - Trichinopoly and Salem Districts - Accounts - Irregularities - Report of the Board of Revenue - Recorded.

REVENUE DEPARTMENT.

G.O. No. Ms. 1063 dated 8th May 1935.

READ the following paper:—

ENCLOSURES.

No.

From the Examiner of Local Fund Accounts, Madras, L.F.7007, dated 25/27-3-1935.

From the Board of Revenue (L.R.&S) Ref. No. 2127, dated 24-4-1935.

ORDER:-

Recorded.

(By Order of the Governor in Council)

H.R.UZIELLI,
Secretary to Government.

To
The Board of Revenue (L.R.&S).
The Examiner of Local Fund Accounts. With enclosures.
The Finance Department

Forwarded.
(By Order)

D. R. Tyagaraja Sastri 8.5.35.
Superintendent.

To I.A
Recorded & Stitched with B.P. No. 2127 Dt 24.4.35 (Z)
SD 13.5.35 13.5.35

Rev. Dept.

23/3/45

Issue returns by 28.3.45

Memo No. 832C/45-2 dated 28.3.45

Rates and Taxes - Property tax - (South Kanara) Collr's bungalow and compound - Revision - Tax during the Quinquennium 1939-44 - Payment to Mangalore Municipality - Debit -

pp 4-5 g(W)

Ref:- G.O.No. 2427 Rev. Dy 8.12.44.

pp 1 Cf

From the Bd. of Rev. Ref. No. C. 1651/45-1 N) 19.3.45.

In modification of the orders in para 2 of G.O.No. 2427 Rev. Dy 8.12.44, the Govt. direct that the expenditure sanctioned in para 1 of that G.O. should be debited to "25 Genl. Admn - E. St Admn - Collector's and Magistrates - Rates and Taxes."

pp 4-5 g(W)

To

The Bd. of Rev ✓

The A.G. Mad' for (with a copy of Bd's Ref. no. pl. Cf)

✓ Accepted with thanks. 24/3/45

22.3.45

23.3.45

23/3

pro.

Note:- May be sent to Fin for acceptance [After
these papers may be stitched with C.O. No
27 Rev.A; 8.12.44]

[illegible]
[illegible]
[illegible]
20.7.45

(W)
Stitch below
6/4/45

Rev A o 832C/45-1
22.3.45

Fin(Exp.B)

The draft memo overleaf may be accepted
27.3.45. Rev.A
26/3/45

Move
28.3.45

Fin Co 1113:4 EM-1
22.3.45
~~Hqrs. Fin (DG)~~
28/3/45

926C
28 MAR 1945